

## INCOME-TAX ACT, 2025

### Chapter XXII: OFFENCES AND PROSECUTION

#### **Section 492 - Certain offences to be non-cognizable.**

Irrespective of anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, an offence punishable under section 476, 478, 479, 480, 482 or 484 shall be deemed to be non-cognizable within the meaning of that Sanhita.